

**NATCHITOCHE PARISH  
FIRE PROTECTION DISTRICT NO. 4**

**FINANCIAL REPORT  
December 31, 2000**

Natchitoches Parish  
Fire Protection District No. 4  
Financial Report  
December 31, 2000

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Internal Control and Compliance

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Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of the  
General Purpose Financial Statements Performed  
in Accordance with *Government Auditing Standards*

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23-24

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INDEPENDENT AUDITORS' REPORT

Natchitoches Parish Fire  
Protection District No. 4  
P. O. Box 430  
Natchitoches, LA 71468

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Fire Protection District No. 4, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of December 31, 2000, and for the year then ended. These general purpose financial statements are the responsibility of the management of the District's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the U. S. General Accounting Office and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish Fire Protection District No. 4, Natchitoches, Louisiana, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2001, on our consideration of the Natchitoches Parish Fire Protection District No. 4's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" and "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Natchitoches Parish Fire Protection District No. 4. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we did not express an opinion on the general purpose financial statements of the Natchitoches Parish Fire Protection District No. 4.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

June 21, 2001

Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

Natchitoches Parish  
Fire Protection District No. 4

Combined Balance Sheet  
Fund Type and Account Groups  
December 31, 2000

	Governmental Fund Type General Fund	Account Groups		Total (Memorandum Only)
		General Fixed Assets	General Long-Term Debt	
<u>Assets</u>				
Cash	\$31,623	\$ 0	\$ 0	\$ 31,623
Property Taxes Receivable	55,688	0	0	55,688
Building, Trucks & Equipment	0	357,708	0	357,708
Amount Available for Payment of Long-term Debt	0	0	87,311	87,311
Amount to be Provided for Payment of Long-term Debt	<u>0</u>	<u>0</u>	<u>17,689</u>	<u>17,689</u>
Total Assets	<u>\$87,311</u>	<u>\$357,708</u>	<u>\$105,000</u>	<u>\$550,019</u>
<u>Liabilities &amp; Fund Equity</u>				
Liabilities-				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
N/P-Bank One	<u>0</u>	<u>0</u>	<u>105,000</u>	<u>105,000</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$105,000</u>	<u>\$105,000</u>
Fund Equity-				
Investment in General Fixed Assets	\$ 0	\$357,708	\$ 0	\$357,708
Fund Balance-				
Reserved for Debt Service	<u>87,311</u>	<u>0</u>	<u>0</u>	<u>87,311</u>
Total Fund Equity	<u>\$87,311</u>	<u>\$357,708</u>	<u>\$ 0</u>	<u>\$445,019</u>
Total Liabilities & Fund Equity	<u>\$87,311</u>	<u>\$357,708</u>	<u>\$105,000</u>	<u>\$550,019</u>

See notes to financial statements.

Natchitoches Parish  
Fire Protection District No. 4

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Governmental Fund Type  
Year Ended December 31, 2000

	<u>Governmental Fund Type</u>	
	<u>General</u>	<u>General</u>
	<u>Fund</u>	<u>Fund</u>
	<u>2000</u>	<u>1999</u>
REVENUES:		
Taxes	\$54,757	\$43,607
Intergovernmental	3,526	3,548
Other	<u>2,870</u>	<u>2,623</u>
Total Revenues	<u>\$61,153</u>	<u>\$49,778</u>
EXPENDITURES:		
Current-		
Public Safety	\$25,176	\$18,787
Capital Outlays	26,774	10,500
Debt Service-		
Principal	12,000	11,000
Interest	<u>6,318</u>	<u>6,919</u>
Total Expenditures	<u>\$70,268</u>	<u>\$47,206</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,115)	\$ 2,572
Fund Balance-Beginning of Year	<u>96,426</u>	<u>93,854</u>
Fund Balance-End of Year	<u>\$87,311</u>	<u>\$96,426</u>

See notes to financial statements.



Natchitoches Parish  
Fire Protection District No. 4

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
General Fund  
Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES:			
Taxes	\$ 60,000	\$54,757	\$ (5,243)
Intergovernmental	3,000	3,526	526
Other	<u>800</u>	<u>2,870</u>	<u>2,070</u>
Total Revenues	\$ <u>63,800</u>	\$ <u>61,153</u>	\$ <u>(2,647)</u>
EXPENDITURES:			
Current-			
Public Safety	\$ 10,000	\$25,176	\$ (15,176)
Capital Outlays	8,000	26,774	(18,774)
Debt Service-			
Principal	12,000	12,000	0
Interest	<u>5,649</u>	<u>6,318</u>	<u>(669)</u>
Total Expenditures	\$ <u>35,649</u>	\$ <u>70,268</u>	\$ <u>(34,619)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,151	\$ (9,115)	\$ (37,266)
Fund Balance-Beginning of Year	<u>96,426</u>	<u>96,426</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>124,577</u>	\$ <u>87,311</u>	\$ <u>(37,266)</u>

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish  
Fire Protection District No. 4

Notes to Financial Statements  
December 31, 2000

**1. The Reporting Entity:**

Fire Protection District No. 4, of Natchitoches Parish, Louisiana was created in June 1982, by ordinance of the Natchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 4 of Natchitoches Parish.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 4, of Natchitoches Parish prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the Natchitoches Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 4, of Natchitoches Parish, a component unit of the Natchitoches Parish Police Jury.

**2. Summary of Significant Accounting Policies:**

The accounting and reporting policies of Natchitoches Parish Fire Protection District No. 4 conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517.

As the governing authority of the parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or

Natchitoches Parish Fire  
Protection District No. 4

Notes to Financial Statements  
December 31, 2000

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created by ordinance Fire District No. 4, the District was determined to be a component unit of the Natchitoches Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The following is a summary of certain significant accounting principles and practices-

Fund Accounting:

The accounts of Natchitoches Parish Fire Protection District No. 4 are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues, and expenditures. Resources are allocated to the fund or account group based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in this report is described as follows:

Governmental Fund-

General Fund. The General Fund is the general operating fund of the District. It is used to account for all financial resources of the District.

Fixed Assets and Long-term Liabilities-

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement focus and only current assets and liabilities are generally included on its balance sheet.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the General Long-Term Debt Account Group, not in the General Fund.

Natchitoches Parish Fire  
Protection District No. 4

Notes to Financial Statements  
December 31, 2000

Fixed assets used in the governmental fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the general fund.

These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

The account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The General Fund is accounted for using the modified accrual basis of accounting. Taxes are recorded as earned since they are measurable and available and are therefore considered to be susceptible to accrual. Expenditures are generally recognized when the related fund liability is incurred. Purchase of various operating supplies is regarded as expenditures at the time purchased.

The Natchitoches Parish Fire Protection District No. 4 does not employ the use of "Encumbrance accounting".

Total Columns on Combined Statements-Overview:

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis.

Budgetary Practices:

Prior to the beginning of each fiscal year, the Treasurer submits a proposed budget to the Board of Commissioners. The budget is adopted, and held open for public inspection. All budgetary appropriations lapse at the end of the year. The budget presented in these financial statements was adopted on a basis consistent with generally accepted accounting principles.

Investments:

The District does not have any investments other than cash invested in interest bearing checking accounts.

Natchitoches Parish Fire  
Protection District No. 4

Notes to Financial Statements  
December 31, 2000

3. **Pension Plan:**

The District is not a member of any retirement plan.

4. **General Fixed Assets:**

A summary of changes in general fixed assets follows:

	Balance 12-31-99	Additions	Deletions	Balance 12-31-00
Buildings & Land	\$ 27,600	\$ 0	\$0	\$ 27,600
Trucks & Equipment	305,058	25,050	0	330,108
Total	<u>\$332,658</u>	<u>\$25,050</u>	<u>\$0</u>	<u>\$357,708</u>

5. **Litigation:**

The District is not a party in any civil lawsuit for the year ended December 31, 2000.

6. **Related Party Transactions:**

During the year, there were no related party transactions.

7. **Compensation Paid to Board Members:**

The members of the Board of Commissioners of the District receive no compensation for their services.

8. **Ad Valorem Taxes:**

The District levies taxes on real and business personal property located within the boundaries of Natchitoches Parish Fire District No. 4. Property taxes are levied by the District on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when levied.

Property Tax Calendar

Assessment date	January 1, 2000
Levy date	June 30, 2000
Tax bills mailed	October 15, 2000
Total taxes are due	December 31, 2000
Penalties and interest added	January 31, 2001
Lien date	January 31, 2001
Tax Sale	May 15, 2001



Natchitoches Parish Fire  
Protection District No. 4

Notes to Financial Statements  
December 31, 2000

The District is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the District. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Natchitoches Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2000. Total assessed value was \$4,707,940 in 2000. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$1,807,540 of the assessed value in 2000. For the year ended December 31, 2000, taxes of 19.20 mils were levied on the property and were dedicated to fire protection. Taxes collected totaled \$47,097, after adjustments from the prior year.

**9. Cash and Investments:**

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposits. At December 31, 2000, the District had cash totaling \$31,805. Under Louisiana Law, these deposits must be secured by Federal deposit insurance, or by the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. The deposits at December 31, 2000, were as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Cash In Banks	<u>\$31,805</u>	<u>\$31,805</u>	<u>\$0</u>

**10. Receivables:**

The following is a summary of receivables at December 31, 2000:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes-	
Ad Valorem	<u>\$55,688</u>

Natchitoches Parish Fire  
Protection District No. 4

Notes to Financial Statements  
December 31, 2000

Substantially all receivables are considered to be fully collectible, and no allowance for uncollectibles is used.

**11. Long-Term Debt:**

On June 2, 1997, the District incurred debt on a certificate of indebtedness issued for the purchase of a fire truck, equipment, and building improvements totaling \$140,000. The note is for 10 years and bears a rate of interest of 5.40 %. Transactions related to this certificate of indebtedness for 2000 are as follows:

	<u>2000</u>
Beginning Balance	\$117,000
Payments Made During Year	<u>12,000</u>
Ending Balance	<u>\$105,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 2000 including interest payments of \$23,868 are as follows:

2001	\$ 18,670
2002	17,968
2003	18,266
2004	18,510
2005	18,700
2006 through 2007	<u>36,754</u>
Total	<u>\$128,868</u>



FINANCIAL SCHEDULES OF THE INDIVIDUAL FUND  
AND THE ACCOUNT GROUP

## GENERAL FUND

To account for the resources traditionally associated with governmental units which are not required to be accounted for in another fund.

Natchitoches Parish  
Fire Protection District No. 4

General Fund  
Balance Sheets  
December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
ASSETS:		
Cash	\$31,623	\$42,490
Property Taxes Receivables	<u>55,688</u>	<u>53,936</u>
Total Assets	<u>\$87,311</u>	<u>\$96,426</u>
LIABILITIES & FUND BALANCE:		
Liabilities	\$ 0	\$ 0
Fund Balance-		
Reserved for Debt Service	<u>87,311</u>	<u>96,426</u>
Total Liabilities & Fund Balance	<u>\$87,311</u>	<u>\$96,426</u>

See notes to financial statements.

Natchitoches Parish  
Fire Protection District No. 4

General Fund  
Schedule of Revenues-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2000  
With Comparative Actual Amounts from Year Ended December 31, 1999

	<u>2000</u>		Variance-	1999
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
REVENUES:				
Taxes	\$60,000	\$54,757	\$(5,243)	\$43,607
Intergovernmental	3,000	3,526	526	3,548
Miscellaneous-				
Other	<u>800</u>	<u>2,870</u>	<u>2,070</u>	<u>2,623</u>
Total Revenues	<u>\$63,800</u>	<u>\$61,153</u>	<u>\$(2,647)</u>	<u>\$49,778</u>

See notes to financial statements.

Natchitoches Parish  
Fire Protection District No. 4

General Fund  
Statement of Expenditures-Budget (GAAP Basis) and Actual  
Year Ended December 31, 2000  
With Comparative Amounts from Year Ended December 31, 1999

	<u>2000</u>		Variance- Favorable (Unfavorable)	1999 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
EXPENDITURES:				
Current-				
Public Safety	\$ 10,000	\$25,176	\$(15,176)	\$18,787
Capital Outlays	8,000	26,774	(18,774)	10,500
Debt Service-				
Principal	12,000	12,000	0	11,000
Interest	<u>5,649</u>	<u>6,318</u>	<u>(669)</u>	<u>6,919</u>
Total Expenditures	\$ <u>35,649</u>	\$ <u>70,268</u>	\$ <u>(34,619)</u>	\$ <u>47,206</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,151	\$ (9,115)	\$(37,266)	\$ 2,572
Fund Balance-Beginning of Year	<u>96,426</u>	<u>96,426</u>	<u>0</u>	<u>93,854</u>
Fund Balance-End of Year	<u>\$124,577</u>	<u>\$87,311</u>	<u>\$(37,266)</u>	<u>\$96,426</u>

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets purchased by the District's office and used in the General Fund operations.

Natchitoches Parish  
Fire Protection District No. 4

General Fixed Assets Account Group  
Schedule of General Fixed Assets  
December 31, 2000 and 1999

	December 31, <u>2000</u>	December 31, <u>1999</u>
GENERAL FIXED ASSETS:		
Land & Buildings	\$ 27,600	\$ 27,600
Trucks & Equipment	<u>330,108</u>	<u>305,058</u>
Total General Fixed Assets	<u>\$357,708</u>	<u>\$332,658</u>
Investment in General Fixed Assets	<u>\$357,708</u>	<u>\$332,658</u>

See notes to financial statements.

Natchitoches Parish  
Fire Protection District No. 4

General Fixed Assets Account Group  
Schedule of Changes in General Fixed Assets  
Year Ended December 31, 2000

	<u>Balance</u> <u>12-31-99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-00</u>
GENERAL FIXED ASSETS:				
Land & Buildings	\$ 27,600	\$ 0	\$0	\$ 27,600
Trucks & Equipment	<u>305,058</u>	<u>25,050</u>	<u>0</u>	<u>330,108</u>
Total General Fixed Assets	<u>\$332,658</u>	<u>\$25,050</u>	<u>\$0</u>	<u>\$357,708</u>
Investment in General Fixed Assets	<u>\$332,658</u>	<u>\$25,050</u>	<u>\$0</u>	<u>\$357,708</u>

See notes to financial statements.



## INTERNAL CONTROL AND COMPLIANCE

**Johnson, Thomas & Cunningham**  
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N AUDIT  
NTS  
G STANDARDS

REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN  
OF THE GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING*

Natchitoches Parish Fire  
Protection District No. 4  
P. O. Box 430  
Natchitoches, LA 71468

Parish Fire District No. 4,  
year ended December 31,  
and our audit in accordance  
financial audits contained in  
d States.

We have audited the general purpose financial statements of the Natchitoches Parish Fire District No. 4, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as set forth in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

Parish Fire District No. 4's  
we performed tests of its  
noncompliance with which  
amounts. However,  
ective of our audit and,  
disclosed no instances of  
standards.

As part of obtaining reasonable assurance about whether the Natchitoches Parish Fire District No. 4's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, not only for the purpose of detecting noncompliance that could have a direct and material effect on the determination of financial statement amounts, but also to provide an opinion on compliance with those provisions. However, because the objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

Parish Fire District No. 4's  
cedures for the purpose of  
provide assurance on the  
l control over financial  
r financial reporting that  
e design or operation of  
y low level the risk that  
ose financial statements

In planning and performing our audit, we considered the Natchitoches Parish Fire District No. 4's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur.

nal course of performing their  
ver financial reporting and its

ent of the Natchitoches Parish  
agencies, and is not intended

occur and not be detected within a timely period by employees in the normal  
assigned functions. We noted no matters involving the internal control over  
operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management  
Fire District No. 4, the Legislative Auditor, and interested state and federal  
to be and should not be used by anyone other than these specified parties.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

June 21, 2001

Natchitoches, Louisiana